

## Article - Tax - General

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§10–819.

(a) Each limited liability company as defined under Title 4A of the Corporations and Associations Article shall file an income tax return unless it has only one member and it is disregarded as an entity separate from its member for federal income tax purposes.

(b) (1) If the limited liability company is classified as a partnership, as defined in § 761 of the Internal Revenue Code, it shall file a partnership tax return.

(2) If the limited liability company is classified as a corporation under Chapter 1, Subchapter C or Subchapter S of the Internal Revenue Code, it shall file the appropriate corporate tax return.

(c) If the limited liability company has only one member and it is disregarded as an entity separate from its member for federal income tax purposes, the profit or loss of the limited liability company shall be reflected on the income tax return filed by the member of the limited liability company.

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